

**PROPERTY ASSESSMENT APPEAL BOARD**  
**FINDINGS OF FACT, CONCLUSIONS OF LAW, AND ORDER**

PAAB Docket No. 2019-077-10134R

Parcel No. 060/05085-000-000

**John and Nancy Heman,**

Appellant,

**vs.**

**Polk County Board of Review,**

Appellee.

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**Introduction**

This appeal came on for hearing before the Property Assessment Appeal Board (PAAB) on January 6, 2020. John Heman was self-represented. Assistant Polk County Attorney Dave Hibbard represented the Board of Review.

John and Nancy Heman own a residential property located at 3101 East 36th Court, Des Moines. Its January 1, 2019, assessment was set at \$98,900, allocated as \$14,700 in land value and \$84,200 in dwelling value. (Ex. A).

Heman petitioned the Board of Review and asserted the subject property was assessed for more than the value authorized by law under Iowa Code section 441.37(1)(a)(2). (Ex. C). The Board of Review denied the petition. (Ex. B).

Heman then appealed to PAAB. He now also asserts that his property should be exempt from taxation under section 441.37(1)(a)(3).

**General Principles of Assessment Law**

PAAB has jurisdiction of this matter under Iowa Code sections 421.1A and 441.37A (2019). PAAB is an agency and the provisions of the Administrative Procedure Act apply. § 17A.2(1). This appeal is a contested case. § 441.37A(1)(b). PAAB may

consider any grounds under Iowa Code section 441.37(1)(a) properly raised by the appellant following the provisions of section 441.37A(1)(b) and Iowa Admin. Code Rule 701-126.2(2-4). New or additional evidence may be introduced. *Id.* PAAB considers the record as a whole and all of the evidence regardless of who introduced it. § 441.37A(3)(a); see also *Hy-Vee, Inc. v. Employment Appeal Bd.*, 710 N.W.2d 1, 3 (Iowa 2005). There is no presumption the assessed value is correct, but the taxpayer has the burden of proof. §§ 441.21(3); 441.37A(3)(a). The burden may be shifted; but even if it is not, the taxpayer may still prevail based on a preponderance of the evidence. *Id.*; *Compiano v. Bd. of Review of Polk Cnty.*, 771 N.W.2d 392, 396 (Iowa 2009) (citation omitted).

### **Findings of Fact**

The subject property is a one-story home built in 1967. It has 912 square feet of gross living area and a full, unfinished basement. The home is listed in normal condition with a 4+00 grade for average quality material and workmanship. The site is 0.205 acres. (Ex. A). Heman purchased the home in 2001 for \$81,500. We note the property record card reflects both a homestead and military tax exemption are applied to the subject's assessment.

Heman testified he has done little in the way of improvements to his home over the years, but does his best to maintain it. He describes his location as one block east of the Four-Mile Creek flood zone and believes the City and County's purchases of flooded properties nearby have inflated the market price of his home. Heman believes his assessment should remain at the 2017 valuation of \$86,400.

The real crux of Heman's appeal is his assertion, that as a disabled military veteran, he should receive a credit for the entire amount of property taxes levied on his home. Heman is a Vietnam era veteran and was in the Reserves and the Army National Guard. He was honorably discharged and has recorded his Form DD214. He fell ill in 2011 and was determined to be 100% disabled in 2012. Heman's disability is not service related. (Ex. 1). Both he and his wife receive Social Security benefits as their

sole source of income. Heman acknowledged he has not yet applied for the Disabled Veteran Homestead Credit, but intended to do so following the hearing.

The Board of Review called no witnesses and submitted only the exhibits required by PAAB Rules. Iowa Admin. Code R. 701–126. (Ex. A-C).

### **Analysis & Conclusions of Law**

Heman asserts his property is over assessed and should be exempt from taxation.

In an appeal alleging the property is assessed for more than the value authorized by law under Iowa Code section 441.37(1)(a)(1)(b), the taxpayer must show: 1) the assessment is excessive and 2) the subject property's correct value. *Boekeloo v. Bd. of Review of the City of Clinton*, 529 N.W.2d 275, 277 (Iowa 1995).

Heman did not submit any evidence of the subject property's fair market value as of January 1, 2019. Typically, this evidence is a competent appraisal, a comparative market analysis, or at a minimum recent sales of comparable properties adjusted for differences between them and the subject property. Thus, this claim must fail.

The assessment of real property is the duty of each county assessor. The assessor does not calculate taxes, determine the tax rate, or collect taxes.

As it relates to Heman's exemption claim, the Disabled Veteran Tax Credit (DVTC) gives an owner of a homestead a property tax credit for the entire amount of tax levied on the homestead if the individual meets one of the conditions set forth in Iowa Code section 425.15(1). A person who wishes to qualify for this credit shall obtain the appropriate forms for filing for the credit from the assessor. Iowa Code § 425.2. The claim shall be filed not later than July 1 of the year for which the person is claiming the credit, and if filed after July 1, the credit shall be considered as a claim for the following year. *Id.* Once filed and allowed, the credit shall be allowed for successive years without further filing. Iowa Code § 425.2(2).

If Heman believes he may qualify for this exemption or others, he should consult with the Assessor's Office about the criteria, requirements, and, if applicable, the

process for submitting an application for this credit. We have attached a copy of the application form to this Order for Heman's convenience.

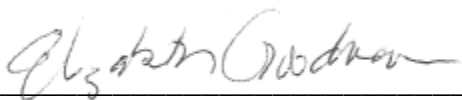
Viewing the record as a whole, we find Heman has failed to prove his claims.

### **Order**


PAAB HEREBY AFFIRMS the Polk County Board of Review's action.  
This Order shall be considered final agency action for the purposes of Iowa Code Chapter 17A (2019).

Any application for reconsideration or rehearing shall be filed with PAAB within 20 days of the date of this Order and comply with the requirements of PAAB administrative rules. Such application will stay the period for filing a judicial review action.

Any judicial action challenging this Order shall be filed in the district court where the property is located within 30 days of the date of this Order and comply with the requirements of Iowa Code sections 441.37B and Chapter 17A.(19).



Elizabeth Goodman, Board Member



Dennis Loll, Board Member



Karen Oberman, Board Member

Copies to:

John and Nancy Heman  
3101 E. 36th Court  
Des Moines, Iowa 50317

Polk County Board of Review by eFile